IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.: 10/576,397

Applicants: John Hatrick-Smith Filed: April 13, 2007

Title: SHOWER OR BATH WALL PANEL AND METHOD OF FORMING SAME

TC/A.U.: 3635

Examiner: Mark R. Wendell Docket No.: 550639.00007

Conf. No.: 2415

RESPONSE TO OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action, mailed June 24, 2008, please enter the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.